

CERTIFICATE - City of Everest, Kansas 2021 Budget

To the Clerk of Brown County, State of Kansas
We, the undersigned officers of
City of Everest

certify that: 1) the hearing mentioned in the attached publication was held;
2) after the Budget Hearing this budget was duly approved and adopted as the
maximum expenditure for the various funds for the year 2021; and 3) the Amount(s)
of 2020 Ad Valorem Tax are within statutory limitations for the 2021 Budget.

Table of Contents:	K.S.A.	Page No.	2021 Adopted Budget		County Clerk's Use Only
			Expenditures	Amount of 2020 Ad Valorem Tax	
Computation to Det. Limit for 2021		2	0	0	
MVT, RVT, 16/20M Tax Allocation		3	0	0	
Schedule of Transfers		4	0	0	
Statement of Indebtedness		5	0	0	
Statement of Lease Purchases - NONE			0	0	
General	12-101a	6	190,050	59,051	41.981
Spec. Fire & Police	12-11a03	7	6,948	5,761	4.0910
Library	12-1220	8	8,727	7,236	5.144
City Hall	12-101a	9	1,000	0	
Special Highway	12-101a	10	27,000	0	
Trash Collection	12-2104	11	15,000	0	
Water and Sewer	12-630a	12	86,946	0	
Bond and Interest	10-113	13	26,946	0	
Total			362,617	72,048	51.221
Hearing Notice/Budget Summary		14			
Publication					
Charters/Election Questions					

Final Assessed Valuation

1,406,628

Assisted by:

James T Scherer, CPA
109 S 6th
Hiawatha, KS 66434

State Use Only:

Received _____

Reviewed by _____

Follow-up: Yes ___ No ___

Attest: 10/27/2021 2020 (If not assisted so state)

William J. Forman
County Clerk

Charles George
Roger Knudsen
Sto MLD

Governing Body

List any resolution setting a fund levy limit:

Computation to Determine Limit for 2021 Budget

		Amount of Levy
1. Total tax levy amount in 2020 budget		71,826
2. Debt service levy in 2020 budget		0
3. Tax levy excluding debt service (1 - 2)		71,826
2020 Valuation Info. for Valuation Adjustments:		
4. New Improvements for 2020		0
5. Increase in personal property for 2020		
5a. Personal property 2020	18,264	
5b. Personal property 2019	15,354	
5c. Increase in personal property (5a - 5b)		2,910
If 5c is negative, enter a zero		
6. Valuation of annexed territory for 2020		
6a. Real estate	0	
6b. State assessed	0	
6c. New improvements	0	
6d. Total adjustment (6a + 6b - 6c)		0
7. Valuation of property changed in use during 2020		1,429
8. Total valuation adjustment (4 + 5c + 6d + 7)		4,339
9. Total estimated valuation July 1, 2020	1,406,727	
10. Total valuation less valuation adjustment (9 - 8)		1,402,388
11. Factor for increase (8 divided by 10)		.00309
12. Amount of increase (11 times 3)		222
13. Maximum tax levy, excluding debt service, prior to CPI adjustment (3 + 12)		72,048
14. Debt service levy in this 2021 budget		0
15. Tax levy, including debt service, prior to CPI adjustment (13 + 14)		72,048
16. Consumer Price Index for all urban consumers for calendar year 2019		.0000 %
17. Consumer Price Index adjustment (3 times 16)		0
18. Maximum levy for budget year 2021, including debt service, not requiring 'notice of vote publication.' (15 + 17)		72,048

If the 2021 adopted budget includes a total property tax levy exceeding the dollar amount on line 18, you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

Allocation of Motor Vehicle Tax, Rec Vehicle Tax, 16/20M Vehicle Tax, Com Vehicle Tax and Watercraft Tax

2020 Budgeted Fund	Allocation for Year 2021					
	Tax Levy Amount in 2020 Budget	MVT	RVT	16/20M Veh Tax	Commercial Veh Tax	Watercraft Veh Tax
General	58,827	10,769	246	796	279	33
Spec. Fire & Police	5,761	1,055	24	78	27	3
Library	7,238	1,325	30	98	34	4
	<u>71,826</u>	<u>13,149</u>	<u>300</u>	<u>972</u>	<u>340</u>	<u>40</u>

Schedule of Transfers

Year	Fund Transferred From:	Funds Transferred To:	Amount	Statutory Authority
2019	General	Special Highway	7,664	Streets
2019	Water and Sewer	Bond and Interest	26,946	Debt Service
			<u>34,610</u>	
2020	General	Special Highway	20,000	Streets
2020	Water and Sewer	Bond and Interest	26,946	Debt Service
			<u>46,946</u>	
2021	General	Special Highway	20,000	Streets
2021	Water and Sewer	Bond and Interest	26,946	Debt Service
			<u>46,946</u>	

Statement of Indebtedness

Issue Date	Retire Date	Interest Rate	Amount of Bonds Issued	Amount Outstanding 1-1-2020	Due Date Interest/Principal	Amount Due 2020		Amount Due 2021	
						Interest	Principal	Interest	Principal
Gen Obl Bonds									
GO SER 2010-A					10/21				
10/10	10/50	2.25	545,000	460,807	10/21	10,368	10,439	10,138	10,669
2010 GO SER 2010-B									
GO SER 2010-B					10/21				
10/10	10/50	2.25	160,800	135,957	10/21	3,059	3,080	2,990	3,149
			<u>596,764</u>			<u>13,427</u>	<u>13,519</u>	<u>13,128</u>	<u>13,818</u>

	Prior Year Actual 2019	Current Year Estimate 2020	Proposed Budget 2021
Unencumbered Cash Balance, Jan. 1	148,380	123,497	73,576
Cancelled Prior Year Encumbrances	0		
Receipts			
Ad Valorem Tax	52,290	58,000	0
Commercial Vehicle Tax	176	226	279
Motor Vehicle Tax	12,080	11,022	10,769
Rec Vehicle Tax	253	273	246
16/20M Vehicle Tax	664	658	796
Watercraft Tax	0	37	33
Sales Tax	30,106	26,000	26,000
Franchise Fees	15,700	19,000	19,000
Interest Income	0	300	300
Miscellaneous	9,584	0	0
Total Receipts	120,853	115,516	57,423
Resources Available	269,233	239,013	130,999
Expenditures			
General Government	120,908	105,000	104,613
Capital Outlay	17,164	18,320	43,320
Transfer to Special Hwy.	7,664	20,000	20,000
	24,828	38,320	63,320
Fire	0	5,000	5,000
Street Lights	0	15,693	15,693
Neighborhood Revit.	0	1,424	1,424
Total Expenditures	145,736	165,437	190,050
Unencumbered Cash Balance, Dec. 31	123,497	73,576	xxxxxxxxxxxxx
Non-Appropriated Balance			0
Total Expenditures and Non-Appropriated Balance			190,050
Tax Required			59,051
Delinquency Computation			0
Amount of 2020 Ad Valorem Tax			59,051

	Prior Year Actual 2019	Current Year Estimate 2020	Proposed Budget 2021
Unencumbered Cash Balance, Jan. 1	0	0	0
Cancelled Prior Year Encumbrances	0		
Receipts			
Ad Valorem Tax	5,004	5,761	0
Commercial Vehicle Tax	16	22	27
Motor Vehicle Tax	1,133	1,070	1,055
Rec Vehicle Tax	24	27	24
16/20M Vehicle Tax	62	64	78
Watercraft Tax	0	4	3
Total Receipts	6,239	6,948	1,187
Resources Available	6,239	6,948	1,187
Expenditures			
Fire	6,239	6,810	6,810
Neighborhood Revit.	0	138	138
Total Expenditures	6,239	6,948	6,948
Unencumbered Cash Balance, Dec. 31	0	0	xxxxxxxxxxxx
Non-Appropriated Balance			0
Total Expenditures and Non-Appropriated Balance			6,948
Tax Required			5,761
Delinquency Computation			0
Amount of 2020 Ad Valorem Tax			5,761

	Prior Year Actual 2019	Current Year Estimate 2020	Proposed Budget 2021
Unencumbered Cash Balance, Jan. 1	0	0	0
Cancelled Prior Year Encumbrances	0		
Receipts			
Ad Valorem Tax	6,290	7,238	0
Commercial Vehicle Tax	21	28	34
Motor Vehicle Tax	1,423	1,344	1,325
Rec Vehicle Tax	30	33	30
16/20M Vehicle Tax	78	80	98
Watercraft Tax	0	4	4
Total Receipts	7,842	8,727	1,491
Resources Available	7,842	8,727	1,491
Expenditures			
Library	7,842	8,553	8,553
Neighborhood Revit.	0	174	174
Total Expenditures	7,842	8,727	8,727
Unencumbered Cash Balance, Dec. 31	0	0	xxxxxxxxxxxx
Non-Appropriated Balance			0
Total Expenditures and Non-Appropriated Balance			8,727
Tax Required			7,236
Delinquency Computation			0
Amount of 2020 Ad Valorem Tax			7,236

	Prior Year Actual 2019	Current Year Estimate 2020	Proposed Budget 2021
Unencumbered Cash Balance, Jan. 1	0	100	100
Cancelled Prior Year Encumbrances	0		
Receipts			
Rents	100	1,000	1,000
Total Receipts	100	1,000	1,000
Resources Available	100	1,100	1,100
Expenditures			
General Government	0	1,000	1,000
Contractual Services		1,000	1,000
Total Expenditures	0	1,000	1,000
Unencumbered Cash Balance, Dec. 31	100	100	100

	Prior Year Actual 2019	Current Year Estimate 2020	Proposed Budget 2021
Unencumbered Cash Balance, Jan. 1	9,054	0	500
Cancelled Prior Year Encumbrances	0		
Receipts			
State Motor Fuels Tax	0	7,500	7,500
Transfer from Gen Fund	7,664	20,000	20,000
Total Receipts	7,664	27,500	27,500
Resources Available	16,718	27,500	28,000
Expenditures			
Streets	16,718	27,000	27,000
Total Expenditures	16,718	27,000	27,000
Unencumbered Cash Balance, Dec. 31	0	500	1,000

City of Everest
Trash Collection

State of Kansas
2021 Budget Form

	Prior Year Actual 2019	Current Year Estimate 2020	Proposed Budget 2021
Unencumbered Cash Balance, Jan. 1	27,153	27,723	27,723
Cancelled Prior Year Encumbrances	0		
Receipts			
Charges for Services	0	15,000	15,000
Trash Service Fees	13,727	0	0
Total Receipts	13,727	15,000	15,000
Resources Available	40,880	42,723	42,723
Expenditures			
Trash Utility	13,157	0	0
Contractual Services	0	5,000	5,000
Materials and Supplies	0	10,000	10,000
		15,000	15,000
Total Expenditures	13,157	15,000	15,000
Unencumbered Cash Balance, Dec. 31	27,723	27,723	27,723

	Prior Year Actual 2019	Current Year Estimate 2020	Proposed Budget 2021
Unencumbered Cash Balance, Jan. 1	18,116	18,679	11,733
Cancelled Prior Year Encumbrances	0		
Receipts			
Charges for Services	77,123	80,000	80,000
Total Receipts	77,123	80,000	80,000
Resources Available	95,239	98,679	91,733
Expenditures			
Water Utility	35,189	45,000	45,000
Capital Outlay	0	15,000	15,000
Transfer to Bond and Int	26,946	26,946	26,946
	26,946	41,946	41,946
Sewer Utility	14,425	0	0
Total Expenditures	76,560	86,946	86,946
Unencumbered Cash Balance, Dec. 31	18,679	11,733	4,787

City of Everest
Bond and Interest

State of Kansas
2021 Budget Form

	Prior Year Actual 2019	Current Year Estimate 2020	Proposed Budget 2021
Unencumbered Cash Balance, Jan. 1	0	0	0
Cancelled Prior Year Encumbrances	0		
Receipts			
Transfer from Water	26,946	26,946	26,946
Total Receipts	26,946	26,946	26,946
Resources Available	26,946	26,946	26,946
Expenditures			
Debt Service	26,946	26,946	26,946
Total Expenditures	26,946	26,946	26,946
Unencumbered Cash Balance, Dec. 31	0	0	0

NOTICE OF HEARING 2021 Budget

The governing body of City of Everest will meet on the
5th day of August, 2020 at 6:00 pm at

Northfield Village Meeting Room for the purpose of hearing and answering objections of
taxpayers relating to the proposed use of all funds and the amount of 2020 ad valorem tax.

Detailed budget information is available at City Hall
and will be available at this hearing.

BUDGET SUMMARY

The "Proposed Budget 2021 Expenditures" and the "Amount of 2020 Ad Valorem Tax" establish
the maximum limits of the 2021 budget. The "Est Tax Rate" is subject to change
depending on the final assessed valuation. Tax rates are expressed in mills.

Fund	2019		2020		Proposed Budget 2021		
	Prior Year Actual Expenditures	Actual Tax Rate	Current Year Estimate of Expenditures	Actual Tax Rate	Expenditures	Amount of 2020 Ad Valorem Tax	Est Tax Rate
General	145,736	43.768	165,437	43.264	190,050	59,051	41.978
Spec. Fire & Police	6,239	4.249	6,948	4.237	6,948	5,761	4.095
Library	7,842	5.335	8,727	5.323	8,727	7,236	5.144
City Hall	0		1,000		1,000	0	.000
Special Highway	16,718		27,000		27,000	0	.000
Trash Collection	13,157		15,000		15,000	0	.000
Water and Sewer	76,560		86,946		86,946	0	.000
Bond and Interest	26,946		26,946		26,946	0	.000
Totals	293,198	53.352	338,004	52.824	362,617	72,048	51.217
Less: Transfers	34,610		46,946		46,946		
Net Expenditures	258,588		291,058		315,671		
Total Tax Levied	71,740		71,826				
Assessed Valuation		1,344,652		1,359,708		1,406,727	

Outstanding Indebtedness, January 1,

	2018	2019	2020
General Obligation Bonds	622,881	609,985	596,764
Revenue Bonds	0	0	0
No-Fund Warrants	0	0	0
Temporary Notes	0	0	0
Lease Purchase Principal	0	0	0
Other Debt	0	0	0
Total	622,881	609,985	596,764

Clerk

published in The Horton Headlight July 23, 2020

City of Everest
2021 Budget

State of Kansas
2021 Budget Form

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General	145,736	43.768	165,437	43.264	190,050	59,051	41.978
Spec. Fire & Police	6,239	4.249	6,948	4.237	6,948	5,761	4.095
Library	7,842	5.335	8,727	5.323	8,727	7,236	5.144
City Hall	0		1,000		1,000	0	.000
Special Highway	16,718		27,000		27,000	0	.000
Trash Collection	13,157		15,000		15,000	0	.000
Water and Sewer	76,560		86,946		86,946	0	.000
Bond and Interest	26,946		26,946		26,946	0	.000
Totals	293,198	53.352	338,004	52.824	362,617	72,048	51.217
Less: Transfers	34,610		46,946		46,946		
Net Expenditures	258,588		291,058		315,671		
Total Tax Levied	71,740		71,826				
Assessed Valuation	1,344,652		1,359,708		1,406,727		

Outstanding Indebtedness, January 1,

	2018	2019	2020
General Obligation Bonds	622,881	609,985	596,764
Revenue Bonds	0	0	0
Co-Fund Warrants	0	0	0
Temporary Notes	0	0	0
Lease Purchase Principal	0	0	0
Other Debt	0	0	0
Total	622,881	609,985	596,764

Judy Palmatier

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, BROWN COUNTY, SS:

Dana D. Foley, being first duly sworn, deposes and says: That he is
publisher of The Horton Headlight a weekly newspaper printed in the
State of Kansas, and published in and of general circulation in Brown
County, Kansas, with a general paid circulation on a yearly basis in
Brown County, Kansas, and that said newspaper is not a trade, reli-
gious or fraternal publication.

Said newspaper is weekly published at least weekly 50 times a year;
has been so published continuously and uninterruptedly in said county
and state for a period of more than five years prior to the first publica-
tion of said notice; and has been admitted at the post office of Horton
Kansas, in said County as periodicals postage paid.

That the attached notice is a true copy thereof and was published in
the regular and entire issue of said newspaper for one consecutive
weeks, the first publication thereof being made as aforesaid on the
23 day of July, 20 20 with
subsequent publications being made on the following dates:

_____, 20____
_____, 20____
_____, 20____

Dana D. Foley
Publisher

Subscribed and sworn to before me this 23
day of July, 20 20
LORI VERTIN
NOTARY PUBLIC
STATE OF KANSAS
Notary Public

My commission expires 7-6-23

Printer's fee/ Affidavit fee \$_____